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Luxemburg and Belgium, (§ 133*c*), the League of Nations (§§ 167*a*-167*d*), aerial navigation (§§ 197*a*-197*c*), wireless telegraphy (§§ 287*a*, 287*b*), and the Channel Tunnel (§§ 287*c*, 287*d*). Those passages are adequate for the purposes of international law in peace; and war is reserved, as heretofore, for the second volume.

It is noticeable that the discussion of the merits and defects of the League of Nations gives no prominence to Article X or to the representation accorded to subordinate parts of the British Empire; but this volume was prepared for the press several months before those features of the League of Nations aroused discussion in the United States, and neither the author nor the editor should be blamed for having no more foresight than was possessed by the members of the Peace Conference.

E. W.

FEDERAL CRIMINAL LAW AND PROCEDURE. By Elijah N. Zoline. With an introduction by Hon. Henry Wade Rogers. Boston: Little, Brown and Company. 1921. 3 vols. pp. cxxxi, 505, 730, 783.

The end and aim of legal administration is not the perfection of law but the doing of justice. The actual achievement of justice may be infinitely assisted or infinitely impeded by rules of procedure. That there is ample room for reform in American procedure is a truism heard to-day from every side. "The procedure of our courts is antiquated and a hindrance, not an aid, in the just administration of the law," said President Wilson in an address delivered in New York in November, 1916. "We must simplify and reform it as other enlightened nations have done, and make courts of justice out of our courts of law." Perhaps this is more true of criminal law than of any other field of practice. "The administration of the criminal law in all the states of the Union (there may be one or two exceptions) is a disgrace to our civilization," remarked one of our ex-Presidents;¹ and Mr. Moorfield Storey, a former President of the American Bar Association, declared in an address before the Yale Law School: "There is no part of its work in which the law fails so absolutely and so ludicrously as in the conviction and punishment of criminals." Similarly, Mr. Henry W. Taft, delivering the President's address before the New York Bar Association in January, 1920, after quoting some very suggestive statistics, declared that "the figures show what is measurably near a scandalous condition in the administration of criminal justice."

One of the noteworthy features of the modern development of criminal law in this country is the increasing importance of criminal law and procedure in the federal courts. The first half-century which followed the adoption of the Constitution saw but comparatively an unimportant part played by federal criminal law, — a part which widened in its scope, however, with increasing Congressional action under the interstate commerce power, the power to regulate the mails, the power to regulate the national currency, etc. To-day federal criminal law has become of immense importance; one has only to think of the important Conspiracy prosecutions, the enforcement by criminal proceedings of the Anti-Trust Acts, the Pure Food and Drug Acts, the Mann Act, the Shipping Acts, the national Prohibition Acts, the Lever Act, the Espionage Acts, and a host of others. In 1919 the United States Department of Justice commenced no fewer than 47,443 prosecutions. It follows that the appearance of a book on federal criminal law and procedure is particularly timely and important, — especially so, as there has heretofore been no adequate work confined to a consideration of the criminal side of federal procedure.

Mr. Zoline's work is published in three volumes. The first deals with federal

¹ Mr. William H. Taft, in the *YALE LAW JOURNAL* for 1905.

criminal procedure, including the rules of evidence applicable in criminal cases. The second deals with the federal substantive law of crimes, and contains the federal criminal code with a brief commentary upon each section, together with the more important modern acts under which prosecutions are frequently brought and the interpretations of these as outlined in federal and state decisions. The third volume sets forth various typical forms for use in the federal courts. Mr. Zoline has produced rather a practitioner's handbook than a scholar's treatise. There is no careful analysis nor critical examination of the subject; instead the rules of law and leading principles are set forth as interpreted by the courts, and the pertinent statutes and legal interpretations of them are succinctly stated. Citations of the more important federal and state cases are collected in footnotes. One cannot help regretting that in innumerable places the treatment of the subject is not more comprehensive and full; but perhaps the scholar's loss is the practitioner's gain, who wants a succinct statement of the general law quickly accessible.

It is from the latter viewpoint after all that the work should be judged. From that standpoint the book is to be welcomed as a comprehensive, up-to-date, and very convenient, if somewhat general, practitioner's handbook on federal criminal law.

F. B. S.

THE FEDERAL INCOME TAX. Edited by R. M. Haig. Introduction by Edwin R. A. Seligman. New York: Columbia University Press. 1921. [pp. xii, 261.

These lectures were read at Columbia University in December, 1920, as a special course on income-tax problems offered under the auspices of the School of Business. They deal with the definition of income, the realization of income, inventories, and closed transactions; with the scope of legislative competence to determine what is income, and the effect of treasury regulation; with deductions (including an allowance for depletion) from gross income; with consolidated returns and certain questions of procedure.

Professor Haig believes that the conception of income by the economist is close to the popular conception. He suggests this definition: "the money value of the net accretion to one's economic power between two points of time." This would include gifts, devises and bequests, and it is submitted that the popular conception of income does not include these. But it would not be beyond the bounds of reason, or out of harmony with popular conceptions, to define income as including the money value of the net increase, between two points of time, of the taxpayer's economic power, (a) susceptible of measurement and (b) resulting from his property or labor.

Professor Powell believes that the checks on legislative competence in the matter are not substantial. The recent decision of the Supreme Court that capital increment, when realized by a sale, is taxable as income is the result predicted by him. But there remain questions as to the taxability of unrealized gains which we should think were of large importance.

Mr. Field's lecture on the legal force and effect of Treasury interpretation is a gem.

During 1919 many business units made great paper profits through an increase in the value of their inventories; they were required to pay taxes upon such profits; then in 1920 the value of the inventories collapsed, so that the result is that taxes have been paid upon unrealized profits. And yet the accountants for business units were very insistent that accountings should be made upon an accrual basis, and several provisions in the 1918 law were incorporated to meet their wishes. The lectures of Mr. Ballantine on inventories and by Professor Adams on the realization of income are very valuable.